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EQUALIZATION**

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# Underground Storage Tank Fee

*If you own an underground storage tank in California, you may be required to pay a fee for petroleum products placed into your tank. This pamphlet provides general information about this program. If you need to talk to a Board representative, please call the telephone number shown on the left.*

## ***What is the underground storage tank maintenance fee?***

Established in January 1991, the underground storage tank fee provides revenues for programs that are designed to expedite the cleanup of leaking underground petroleum storage tanks in the state.

The fee applies to certain petroleum products placed into underground storage tanks (see below) and is charged at the per gallon rate of:

\$0.006 Effective January 1, 1991  
\$0.007 Effective January 1, 1995  
\$0.009 Effective January 1, 1996  
\$0.012 Effective January 1, 1997

## ***What petroleum products are subject to the fee?***

Examples of petroleum that are subject to the fee include, but are not limited to, gasoline and additives, aviation gasoline and additives, jet fuel and additives, diesel fuel and additives, lubrication oils, heating and illumination oils, and solvents.

The fee does not apply to:

- Heating oil that is placed in an underground storage tank and consumed (used) on the premises where it is stored
- Motor fuel that is used for noncommercial purposes and placed in tanks that have a capacity of 1,100 gallons or less, located on a farm or residence

Note: Petroleum is defined as crude oil, or any fraction thereof, that is liquid at standard conditions of temperature and pressure.

## ***What is an underground storage tank?***

An underground storage tank is defined as any tank (or a combination of tanks) that is used to store petroleum products and is located substantially or totally beneath the ground's surface. The definition also applies to pipes that are connected to such tanks.

## ***Who is liable for the fee?***

The owner of the tank is required to pay the underground storage tank fee.

If you operate a storage tank but do not own it, you are not liable for the fee. An operator is defined as the person who controls, or is responsible for, the daily operation of the tank. Generally, if you lease an underground storage tank, you are considered an operator, not an owner.

An owner or an operator can be an individual, a company, or a city, county, or district or any of their agencies or departments. The state and federal governments are not defined as owners or operators under the Underground Storage Tank Maintenance Law.

Note: If you are not the owner, please provide a copy of this pamphlet to the owner.

## ***What are the registration and filing requirements?***

If you own an underground storage tank, you must register with the Board of Equalization and file an underground storage tank return, along with any payment due

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for the reporting period. If you own more than one qualified storage tank, you will be required to file only one return each reporting period for all tanks. The return and fee are due on the 25th of the month following the end of each reporting period. You will be advised of how often you must file when you register.

If you prefer, you may ask us to mail returns to the tank operator, who will file them for you. However, the mailed documents will bear your name, as the account will be registered to you. If we do not receive a payment or return from the operator, you will be responsible for the tank fees that are due and any interest or penalty charges.

***What if I am the tank operator but the Board's records erroneously show me as the owner?***

Please contact us immediately (see below) and provide the name, mailing address, and telephone number of the tank's owner so that we can correct our registration file. Forward a copy of this publication to the owner. You may also wish to contact your local permitting agency to find out how the tanks are registered with them.



***To Register or Obtain More Information***

If you have questions regarding this program or need to register with the Board as an owner of an underground storage tank, please call us at

916-322-9669 or write to:  
State Board of Equalization  
Fuel Taxes Division, MIC: 30  
P.O. Box 942879  
Sacramento, CA 94279-0030



***Taxpayers' Rights Advocate***

If you are unable to resolve a disagreement with the Board, or if you would like to know more about your rights under the Underground Storage Tank Law, please contact the Taxpayers' Rights Advocate office for help. Call

916-324-2798 or write to:  
State Board of Equalization  
Taxpayers' Rights Advocate MIC: 70  
P.O. Box 942879  
Sacramento, CA 94279-0070